IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE TWENTY SECOND DAY OF DECEMBER,
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION Nos.26495 AND 26591 OF 2006

WRIT PETITION No.26495 OF 2006

Between:

M/s.Transmission Corporation of A.P. Limtied,
Vidyut Soudha, Khairtabad, Hyderabad,
rep. by its Financial Adviser & Chief Controller
of Accounts (A & E) Sri S.Hanmandlu.

..... PETITIONER

AND

Commercial Tax Officer,
Khairtabad Circle,
Hyderabad, and others.

....RESPONDENTS

WRIT PETITION No.26591 OF 2006

Between:

M/s.Transmission Corporation of A.P. Limtied,
Vidyut Soudha, Khairtabad, Hyderabad,
rep. by its Financial Adviser & Chief Controller
of Accounts (A & E) Sri S.Hanmandlu.

..... PETITIONER

AND

Commercial Tax Officer,
Khairtabad Circle,
Hyderabad, and others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION Nos.26495 AND 26591 OF 2006

C O M M O N O R D E R
(Per Sri Justice J.Chelameswar)

Since the petitioners in both the writ petitions are one and the same, they are being disposed of by this common order.

The petitioner is a 'Government Company' within the meaning of Section 617 of the Companies Act, 1956 engaged in the business of transmission of power/automic energy and is registered as dealer both under the AP VAT Act and CST Act and is also an assessee on the rolls of the first respondent.

For the assessment year 2005-2006, the liability of the petitioner company towards tax under the APVAT Act came to be provisionally determined by an order of the first respondent dated 05.05.2006, and with reference to the same assessment, the liability of the petitioner under CST Act came to be determined by an order of the first respondent dated 05.05.2006. Aggrieved by the assessments, the petitioner preferred two appeals before the second respondent. Along with the appeals, it has also filed applications seeking stay of recovery of the disputed tax, penalty and interest levied by the assessing authority. The second respondent by his order dated 24.07.2006

rejected the said applications. Thereupon, the petitioner unsuccessfully carried the matters in two revisions before the third respondent. The third respondent by his common order dated 28.09.2006 rejected the said two revision petitions. Hence, these two writ petitions.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petitions can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax, penalty and interest, which is the subject matter of the above-mentioned appeals, on condition the petitioner deposits 50% of the amount in dispute in each of the appeals, within a period of four weeks from today. The amount, if any, paid already towards the disputed tax, penalty and interest, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petitions are disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

22ND DECEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

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WRIT PETITION Nos.26495 AND 26591 OF 2006

(Per Sri Justice J.Chelameswar)

22nd DECEMBER, 2006